provements from taxation in Canada

Columbia. In the United States he treats of the effect in Houston, Texas; Pueblo, Cal.; Pittsburg and Scranton.

taxation in New York city.

rust Company from Thirty-seventh to street between Fifth and was the country seat of H. Waddell, a close friend Andrew Jackson. Wad-sprang from the services financial representative h, at the northwest corne wenth street. In 1845, when went "into the wilderness was a country road lined with nd while Mr. Waddell was bar-for the land his wife sat under which in 1856 the Brick Church

and Fifth avenue, in 1854, stood Cottage, which took its name Croton Reservoir, located di-opposite on the avenue. It of wood, painted yellow and to those who came to view the ft riots in 1863, and on this site later d William H. Vanderbilt, who bought n 1866 for \$89,000. Mr. Vanderbilt rbilt, and it was only recently ished to make room for the new

The land between Fortieth and Forty vered by Bryant Park and the vas used as a Potter's Field to 1826. Later on the eastern art of this ground was erected the istributing reservoir of the Croton system, which was opened with cres, was divided into two basins ing walls had an average It was thirty feet deep and from Forty-second almost to street, about 1825 was the of Isaac Burr, whose estate e coincided with Fifth avenue. On Burr property, at the northeast cor-

fourth streets, on the west side of avenue, was the scene on July 663, of the burning of the Colored southeast corner of Fifth avewas not then cut through. 1853 this corner was the Here, in 1905, a twelve story The corner was then held

An Achieutive analysis has been proposed in the country road which was then proposed in the country road which was the proposed of the last country and the country road which was the proposed of the last country and the proposed plan to untage the propos Elgin Botanical Gardens By 1806 2,000 species of one spacious greenhouse and ses, having a frontage of 180 ed what to-day is one of the real estate sites in New gs at over \$30,000,000. ancial burden of maintaining

sarsaparilla. His house, which cost about of the cathedral says "a mansion on the \$100,000, was one of the wonders of the property was occupied by the Jesuit city. He sold it in 1862 to Dr. Gorham Fathers as a school known as the New Deabbott, uncle of Dr. Lyman Abbott York Literary Institution, which had York Literary Institution, which had been transferred from its original location opposite old St. Patrick's (on Mulberry street). In the summer of 1813 the New York Literary Institution was closed. The title to the procety remained with the Jesuits. The price they paid for it above the mortgage was \$1,300. In 1814 the Trappist Monks occupied the building and conducted an orphan asylum. They left New York in the autumn lum. They left New York in the of that year and their work disappeared

Subsequently the remainder of the land bought by Morris and Heeney was mortgaged to the Eagle Fire Company and under foreclosure sale in 1828 was acquired for \$5,550 by Francis Cooper, acting in behalf of the trustees of St. Peter's Church on Barclay street and St. Patrick's Cathedral on Mulberry street. These churches had contemplated establisher. establishing a new burying ground, but found the Fifth avenue land on account

of its rocky nature unsuited for the purpose. In 1842 the trustees of the two churches conveyed about 100 feet square on the northeast corner of Fifth avenue and Fiftieth street to the Church of St. John the Evangelist. A little frame church was erected or the site.

the site.

A partition suit brought in 1852 by St. Peter's and St. Patrick's churches finally vested the title in St. Patrick's upon the payment of \$59,500 to St. Peter's for its share. In 1853 Archibishop Hughes, acting for the trustees of St. Patrick's Cathedral, acquired the corner belonging to the Church of St. John the Evangelist. Thus the entire cathedral site came into the hands of the trustees of St. Patrick's Cathedral. the trustees of St. Patrick's Cathedral. The idea of the cathedral had origi-nated in 1850 in the mind of Archbishop John Hughes of the diocese of New

structure of brownstone was built, the work of Richard Upjohn, who regarded It as one of his masterpieces. It was decorated by La Farge and Saint-Gaudens, and with its rectory cost about \$1.000.000. It was burned in 1906, and the present structure has but recently

the present structure has but recently been erected.

A landmark gone from Fifth avenue of the block on the west side between familton Hotel, later the site of the Levi P. Morton's home and now symour Building. block between Forty-third and fourth streets, on the west side of avenue, was the scene on July 163, of the burning of the Colored Asylum during the draft riots. The sites of the present structure has but recently been erected.

A landmark gone from Fifth avenue been erected.

A landmark gone from Fifth avenue is St. Luke's Hospital, which occupied the block on the west side between Fifty-fight streets, where now is the home of the University block between Forty-third and fourth streets, on the west side of avenue, was the scene on July 163, of the burning of the Colored the burning of the Colored the southeast corner of Fifth avenue were once rocky in this street and Fifth avenue were once rocky in the time of the riot there stood the southeast corner of Fifth avenue were once rocky been received.

A landmark gone from Fifth avenue the block on the west side between its which occupied the block on the west side between Fifty-fight streets, where now is the home of the University Club and near which stood until 1861 the public pound.

The sites of the Plaza, the Savoy and avenue, was the scene on July 163, of the burning of the Colored the southeast corner of Fifth avenue were once rocky in the larger clies.

It would seem that single tax principles throughout western Canada have been throughout western Canada have been couraged for the most particular throughout western Canada have been couraged for the most particular throughout western Canada have been couraged for the most particular throughout western Canada have bee

ninth street here formed several shallow ponds, which remained for a number of years after the civil war. A large pond tax rate, as it would here in this city, where the Plaza now stands was turned the plan has had undesirable effects. As hich stood in front of it, the into a skating rink, from which the Tree Inn. At one time this was Tom Hyer, the noted puglist. Tom Hyer, the noted puglist table livelihood. There was another between Fifth ave-Fifty-ninth street, across Madison avenue, made by this same stream, where the New York Skating Club had fts

> Before Central Park was laid out Fifty-ninth street was the dividing line between the most exclusive section of New York and the most promiscuous. Below Fifty-ninth street was the centre of fashion and wealth, while above, along the country road which was then Fifth avenue and throughout the un-sightly waste land taken later for the

were once numerous in the streams and ponds about New York.

1,311 PARCELS TO BE SOLD act being now valued with- For Back Taxes Which Total period from July to September. Com-\$750,000.

The financial burden of maintaining the garden was more than the doctor and arry and a papealed to the Legistration of the property of the pro

MODIFIED SINGLE DASH LOTS IN PATH TAX PLAN ON TRIAL OF FLAT BUILDERS

Mayor's Committee Consider-Builders Are Now Active to ing Increasing Land Taxthe South-Erecting Multi--Expert Against It. Family Houses.

Determination of the question as to whether the tax rate on buildings shall near Van Cortlandt Park, there will pass be halved, with a commensurate increase forthcoming. The Mayor's committee on dividual buyers and builders one of the taxation will hold hearings on this pro-few remaining tracts of comparatively posal next month. Real estate interests low priced land directly on the line of will be represented at these hearings by practically the same men who have appeared before Senator Mills's commit-division of the New York Central Railtee on taxation. Questions are now being framed by the Mayor's committee, of which Affred E. Marling is chairman.

The basis of the hearings will be two tate by Joseph P. Day and J. Clarence prepared by Prof. Robert Mur- Davies practically control the future ray Haig, instructor of economics in growth of the area east and west of Columbia University. These reports deal, first, with the exemption of imthe 238th street subway station.

Already in the Dyckman section, and in the United States, and second.

with some of the probable effects of the exemptions of improvements from vanced along the line of Broadway to vanced along the line of Broadway to Dr. Haig has acted as special investigator for the Mayor's committee, and his reports are exhaustive and comprehensive. He treats of the effect of the exemption of improvements in Nova house operations have been launched in Scotia, New Brunswick, Ontario, Manitoba, Saskatchewan, Alberta and British station.

A row of five story apartment houses John Hughes of the diocese of New York, who planned a cathedral to cost \$867,000. He announced that 103 persons, including two Protestants, had started a subscription of \$1,000 each to help defray the cost. James Renwick, Jr., who designed Grace Church, was selected as the architect.

North of the cathedral between Fifty.

Jr., who designed Grace Church, was selected as the architect.

North of the cathedral between Fifty-first and Fifty-second streets, on the east side of Fifth avenue, stood the Roman Catholic Orphan Asylum, which was organized in 1817 as the Roman Catholic Benevolent Society, and first established at Prince and Mulberry streets.

St. Thomas's Church, at the northwest corner of Fifth avenue and Fifty-third sireet, one of the most beautiful excountry, was organized in 1823. The first church stood at Broadway and Houston street, then a rural community. Later the need of a building further uptown was felt and in 1870 an imposing structure of brownstone was built, the work of Richard Linkon, who regarded as satisfactory in those localities where the increased tax on land will not be onerous because of the main body of the Dash lots to be sold ke below grade and extend to Spuyten Duyvil road. In addition to the Spuyten Duyvil road frontage a large number of lots to be sold front on Corlear and Tibbett avenues, 236th, 238th and 240th streets. The lots lie within a few blocks of the Barnard School for Boys, the Horace Mann School and athletic field. Van Cortlandt building is not certain evidence that it is directly opposite and closes that the fact that it has stimulated building is not certain evidence that it leads that the fact in New York city. With regard to a decrease in rents, there was little experience of value to offer in western Canada as to the effect of its development and only awaits the apartment house builder to transfer the apartme

what lower now than they have been apartment house builder to transfer the in previous years, owing to the fact that 238th stret station district of Kingsthey had been rather exorbitant. Since bridge and Spuyten Duyvil into a thrivsuch a tax system tends to encourage economy in land, the movement toward apartment building has been quite pronounced, with a possible congestion of population in the larger cities.

Big and \$12.000 to \$15.000 for inside street lots and \$12.000 to \$15.000 for apartment building corners and much higher prices

Property owners in the Richmond Hill section of Queens have been notified by President Ralph Peters of the Long Hill section would be started not later the conditions which have been favor-able to the single tax in western Canada de not obtain in New York city to-day, great importance to the midsection of do not obtain in New York city to-day, although they may appear again here. To make the application successful, values must be increasing evenly throughly the city, which is not the case at the present time.

An exhaustive analysis has been prepared by Dr. Half with regard to the passes through one of the most thickly settled portions of the borough.

President Peters in his communication stated that the engineers of the road

pared by Dr. Haig with regard to the probable effect of the half tax on building in the various boroughs of this city. He maintains that the tax burden in Manhattan would be increased by the adoption of the proposed plan to untax buildings.

stated that the engineers of the road are now completing the plans for the bridges that will be required to raise the tracks over the streets. All the necessary permits have been secured and the necessary land rights have been secured at the cost of thousands of

an average of one new factory building a week. Many of them were for sites below 149th street, which is the heart of industrial Bronx.

CITY REAL ESTATE.

Cost Estimated at \$15,097,430_

Ahead of 1914.

Plans for 121 buildings, estimated to

cost \$15,097,430, were filed during the

pared with the corresponding quarter

Long island real estate for sale. | Long Island real estate for sale | unfurnished apartments to let. | unfurnished apartments to let.



WE WILL BUILD

This Beautiful Stucco Bungalow for You at Picturesque Brightwaters, L. I., for

--\$3.800---

Living room 19x13, with big brick fireplace. Diningroom 15x12, with bay window extension. Butler's pantry. Kitchen equipped with range, laundry tubs and porcelain sink; refrigerator room. 3 sleeping rooms, with ample closets. Tiled bathroom. Cement veranda. Concrete cellar under entire house. Price includes grading and seeding of lawn, walk to and around house. Clothes posts. Hose bib. Handsome decorations. Shades and screens to all windows. lighting fixtures. Floors are double and polished. Entire interior finished in white with mahogany finished doors. A substantial high class home-fit for a Queen. Plans, etc., can be seen at our New York office

BRIGHTWATERS BUILDING CO.,

1 West 34th St., N. Y.

A REAL BARGAIN-\$7,000

NEW JERSEY REAL ESTATE FOR SALE, | NEW JERSEY REAL ESTATE FOR SALE

ARTISTIC ALL-YEAR HOME CONVENIENT COMMUTATION TO THE CITY.

A beautiful all-year home on large grounds, in most select neighborhood.

Has separate entrance porch, central hall. Large living room with imposing open fireplace; dining room, butler's pantry and well fitted kitchen on the first floor.

Front and back stairways.



Highest, healthiest cli-mate within commuting dis-tance of New York city. Send or call for photograph. R. F. Barnes, 170 B'way, N.Y.

ATTRACTIVE BARGAINS IN MODERN one family houses and choice building lots at private sale, a large number from which to select

For further details and terms, address BENJ D HAIGHT, Special Deputy Supt. of Banks, care of Banking Department. 61 Broadway, New York City.

QUEENS REAL ESTATE FOR SALE.

AT

OWARD BEAC

\$10 NOW

HOWARD ESTATES DEVELOPMENT CO. 51 Chambers St., N. Y. Phone—Worth 3556 F.W.Kavanaugh, Pres. Myer Nussbaum, Treas.

> THE BUILDER OFFERS AT COST PRICE \$6,000

a Country Place Near the City

8650 Cash; Mortgages, \$5,250.

NEW, READY TO LIVE IN NOW

BANKING DEPARTMENT, STATE

WESTCHESTER REAL ESTATE FOR



Terminal-over 60 trains daily. Plots of varying size and price.

For Particulars Apply 527 5th Av. N. Y. Starton Park, Scarsdale.

CONNECTICUT REAL ESTATE FOR

Pease Elliman 165 W. 72d St. Near Broadway Near 43d St. Tel. 6200 Murray Hill Cor. Nassau St.

Real Estate and General Insurance Specialists in Dwelling Properties

116 East 58th St.,

Near Park Ave. A strictly up to date apart-Eight large, bright rooms and 3 baths. Shower attachments: improved range large sanitary refrigerators ample closet room. Decorated to suit tenant. Rentals \$2,400 to \$3,000.

145 East 35th St. The Southfield. Modern Fireproof Building. Southern Exposure. Large.

priced apartments. 7 Rooms & 2 Baths (Simplex) \$1,800-\$2,500 3 Rooms and Bath, \$900

535 Park Avenue

829 Park Avenue

1190 Madison Avenue

rooms. Exclusive features

usually only found in higher

161 East 79th St. 56 West 11th St. New Building.
7 and 8 rooms, 3 baths,
\$1, 9-\$2,500 3 and 4 rooms and bath, \$660-\$720

39-43 E. 27th St.

rind Cor. 61st St. \$720-\$1,300 6 and 7 rooms, 1 and 2 baths. 3, 4, 6 and 7 rooms and 56-62 W. 58th St.

Blenheim and Biltmore, 8 rooms and 2 baths, \$1,500-\$1,800 11 East 68th St.

Cor. Madison Ave.
6 and 8 rooms, 2 and 3 baths,
\$1,700-\$3,000 7 rooms and bath. \$1,000-\$1,200

110 Riverside Drive

127 Riverside Drive Cor. 83rd St. Cor. 85th St. 8, 9 rooms, 2 baths \$1,600-\$1,800 8 rooms and bath

For floor plans and further particulars of the above and other houses under our management consult the special apartment-house edition of Pease & Elliman's Real Estate Indicator, which will be mailed to you on request.

Rotel Walton Botel Berkley 104 West 70th St. 170 West 74th St.

APARTMENTS FROM \$600.

RESTAURANT A LA CARTE. HOUSES TO LET-UNFURNISHED OR FURNISHED.

16 East 75th Street

MINTURN POST COLLINS, Greeley 265. I West 34th St.

TO LET FOR BUSINESS PURPOSES.

LOFTS 247-253 W. 19th St. 7,500 SQUARE FEET TO FLOOR.

Exceptionally fine light; well-kept building ce class of tenants; few lofts with all modern approximents; 100 per cent, sprinkler system Lease; Rent Reasonable

REVEL REALTY & SECURITIES CO. OR YOUR OWN BROKER.

STUDIOS TO LET. A GROWING COMMUNITY OF COSY, ALL-YEAR HOMES STUDIOS, ARTISTS, WRITERS

12 E. 15th St. Room, \$5; Studio, \$25 12 Union \$q. Room, \$8; 2 Rooms, \$15 220 W. 14th Rooms, \$4 MORRIS E. STERNE, INC., 9 East 14th Street.

QUEENS REAL ESTATE FOR SALE.

ENGLISH MANOR HOUSE

LONG ISLAND REAL ESTATE FOR SALE place, modern kitchen, bath, heat, rur g water, extra large veranda, on larg about one block from bay and bathin th, built under personal care of owner minutes from City; will sell on eas, ns; title guaranteed. BUNGALOW, bo; sun office.

SMALL HOUSE AND VEGETABLE FARM th fruit trees and chicken run

New Subway Station, 18th St. and 7th Ave

Railroad Facilities

eneack Rivers; in the heart of the World's Greatest Labor Market

Pennsylvania R. R.

D., L. & W. R. R. Erie Railroad

road facilities. N. Y. City.

526-530 W. 25th St.

Long Lease. Rent Reasonable.

ROOM 604, 51 CHAMBERS ST.

APARTMENT DIRECTORY

A Choice List of Apartments, Studios and Bachelor Quarters Conveniently Listed.

12 story modern fireproof building.
Meals served in apartment. Every
convenience; all outside rooms; permanent light; large closet space;
most convenient location in city.

Chas, F. de Casanova
Agent on Premises,
or your own broker.
Tel. Columbus 3096. NON-HOUSEKEEPING Apartments | 2, 3 and 4 SPENCER ARMS S. E. Cor. 69th St. & Broadway The Chesterfield Rooms with Fireproof, 10-story elevator building, all outside rooms; spacious foyces, abundance closet space; buffers pantries, day and night service, including door & carriage attendants.

Apply Res. Mgr. of ASSOCIATED PROPERTIES. Inc. 233 Fifth Ave. Tel. Madison 3008

Live in Fordham Heights

UNIVERSITY HEIGHTS, WEST BRONX AND BEDFORD PARK

High altitude, southern exposure, every conceivable improvement, large light arry rooms, vacuum cleaner. County Estates, Owners and Builders. W. L. Phelan, on premises. 183D ST. & VALENTINE AVE. 2246-2250 Gr. Boulevard and Concourse. PARK VIEW APARTMENTS | 5 spactous Rooms, Bath and Pover.

WEST SIDE

APARTMENTS Furnished and Unfurnished

RESTAURANT TABLE D'HOTE AND -ONE LEXINGTON AVE.-

DUPLEX APARTMENTS

9 Rooms, 3 Baths; 10 Rooms, 4 Baths Gaines & Drennan Co., Inc., 25 East 26th St. Phone Mad. Sq. 314 Or Superintendent on Premises

HOE AVE., 932, 936, 940. Three blocks ast of Simpson St. Station; 3, 4, 5 rooms.

FACTORY On Deep Water with

FOUR RAILROADS

and their branches, sidings from which can be obtained: Central R. R. of N. J.

Newark Bay and Passate River Channels up to the property 20 feet at low tide.

Property suitable for any kind of manufacturing or commercial enterprise re-quiring tide water and rail-

6 Stories & Basement, 75x100.